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**From:**

**Sent:** Monday, June 14, 2010 8:37:59 AM

**To:**

**Cc:**

**Subject:** Treaty question

Under Art 3(2), the U.S. definition of "pensions and other similar remuneration" would apply. There's an argument that Art 18(1) might apply. However, based on the information we have, I think the much better view is that Art 15(1) applies.

[REDACTED]